



State of Rhode Island and Providence Plantations

Joint Committee on Legislative Services

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PROVIDENCE, RHODE ISLAND 02903

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FOR IMMEDIATE RELEASE:

For further information contact the Auditor General at 222-2435.

The Office of the Auditor General (Office) has again received an unqualified opinion on its system of quality control as a result of a recent peer review of the operations of the Office. The National State Auditors Association assembled a team of experienced governmental auditors from the federal government and other State audit organizations throughout the United States to conduct the peer review. The team performed its on-site review for a full week during August 2002.

Speaker John B. Harwood, Chairman of the Joint Committee on Legislative Services, released the results of the peer review of the Office of the Auditor General. The Office of the Auditor General, headed by Ernest A. Almonte, CPA, CFE is the legislative audit organization which serves as the State's independent auditor.

A peer review is required once every three years for audit organizations performing audits in accordance with *Government Auditing Standards*. The purpose of the peer review process is to provide assurance that auditors are adhering to applicable auditing standards in the conduct of their audits. The focus of the review is on the policies and procedures established to ensure compliance with *Government Auditing Standards* and review of a representative number of audits performed by the Office. The peer review team concluded that the system of quality control of the Office of the Auditor General in effect for the period July 1, 2001 through June 30, 2002 had been suitably designed and was complied with during the period to provide reasonable assurance of conforming with *Government Auditing Standards*.

Government Auditing Standards are issued by the Comptroller General of the United States and must be followed by organizations performing audits under the federal Single Audit Act of 1984. The standards address auditor independence, reporting of audit results, documentation requirements, audit planning, supervision of staff, and specific requirements relating to the conduct of financial and performance audits.